Previous references
mpl 191-11 (4 & 7)
151-05 (13 & 14)
375-09 (1-5)
Secret 254-06 (8 & 10) (1-6)
Later references.
SoR - 375-09 (1-3)

1902-13
(Municipal)

File No. 191-11

Serial Nos. 1-5, 8-10 & 13

Later references.
mpl 208-12 1-10
mpe 136-2- & 11-8

permanently preserved.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-5, 8-10 & 13

Part B for Oct[r] 1912

SUBJECT

Levy of license fees on the Burmah Oil Company's Depôt in the Bangalore city

From The H[ble] A Resident in Mysore, No. 7493 d 14.12.11. Forwards a copy of letter no 4 Mun.T-9-320 d 20.11.11 from Messrs Shaw Wallace & Co, Madras, and enquiries under what circumstances the Bangalore city municipality levied the license fee of Rs 60/- on their petroleum depot near the city Railway Station.

To the Presd[t], Bangalore city Municipal Council, No. 4 4905 d 21.12.11 Enquires whether Burmah Oil Company's petroleum G.B.S.58 depot in the city of Messrs Shaw Wallace & Co, Madras, is situated within the Bangalore city Rly. Station limits, and if so, under what circumstances a license fee of Rs 60/- is levied from them by the City

From the A Resident, no 1178 & 26.2.12 Requests early reply to cor at no 1

To the Presidt, Bangalore city Municl Council, no DO.6261 & 6.3.12 Requests the early submission of the report called for in cl 4 as the matter is urgent.

3 From DO, no 169 & 13.3.12 states that all the buildings in the city Ry station premises have been taken to be within the city municipal jurisdiction so far as the levy of taxes is concerned, the the M & S M Ry Co pays taxes to the mpltg on all their buildings in the City Ry station limits, that a license fee of Rs 60 is being levied from the Burmah Oil Company and that the same rate of fee is being levied on the other oil depots in the City Ry. Station Compound.

4. To DO, no 75-04 & 10.4.12 invites his attention to the correspondence ending with cy no 6326-7 | Mtl 151-05-14 & 15.12.05 about the payment by the M R Co for services rendered to them by the Bangalore City Mpltg and enquires under what bye-laws the license fee is levied and how the same can be levied when the Mysore Municl Regn is not in force in the station premises, the jurisdiction over which has been transferred to the Govt of India

5. From DO, no 214 & 11.5.12. states that the objection as to jurisdiction for purposes of municl taxation refers to the limits of the Madras Ry Co and not to those of the S M R within which the Burmah Oil Depot is situated, that the S M. R Co who first objected to the levy of house tax have withdrawn, that the license fee is being levied from the year 1889 when the oil tanks were established and that no bye-laws have as yet been framed to regulate the trade

From the Govt Secy to Govt for Rys no 687 & 12.6.12. On receipt

3165

GRS. 11] 1911-12

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 191-1911

FILE HEADING

Levy of licence fees on the Burmah Oil Company's [illegible] depot in the Bangalore City.

From

The H. A. Resident in Mysore.

No 7493 Dated 14-12-1911 Received 14-12-1911

Diary No 3165	Enclos 1	Spare Copies	Serial No 1.

BRIEF ABSTRACT OF LETTER

Forwards a copy of letter No G.N.J-9-320 & 20 11 11 from Messrs Shaw, Wallace & Co, Madras, and enquires under what circumstances the Bangalore City Municipality levied the licensefee of Rs 6/- on their petroleum depot near the City Railway Station.

NOTES AND ORDERS

The information asked for is not available in the Secrett. Draft calling for the same is submitted for appl or other orders.

2 Issue

20/12/11

16/12/11

NOTES—First Sheet

GPB—30 000—12 9 11

[illegible] 191 C2

[illegible]]
[illegible]eral and Revenue Secretariat.

Jud File No. 191 of 1911

Serial No.	
2	To the President, Bangalore city Munl Cl. No 4490 & 23.12.11 . . . 3. Requests him to state whether Burmah oil Company's Petroleum depôt in the city of messrs Shaw, Wallace & Co, marmo is situated within the Bangalore city Rly station limits and if so, under what circumstances a license fee of Rs 6/- is levied from them by the city Munly.
	From the Hr. A. Resident. No 1170 & 26.2.1912. 4 Requests early reply to Serial No 1. 5 As no reply has yet been received from the Pres[t] a draft D.[o] reminder is put up.
	28/2/12 (19) 6 Issue 1.3.12 Issue
	To the Pres[t], Bangalore city Munl Cl. No 626/50 & 6.3.1912. 7 Requests the early subm[n] of the report called for in Sl 2 as the matter is urgent
3	From the Pres[t], Bangalore city Municipal Council. dt 1698 & 13.3.1912. 8, States that all the buildings in the city Rly. Stn premises have been taken to be within the city Municipal jurisdiction so far as the levy of taxes is concerned, that the Madras and Southern

Note—Contin. sheet

GPS—50,000—12-8-10

(3

G R S. 12]
General and Revenue Secretariat.

File No. 191 of 1911.

Serial No.

Mahratta Railway Company pays taxes to the Municipality on all their buildings in the City Ry Stn limits, that a license fee of Rs 60 (@ Rs 2/- per gallon on an average of 30,000 gallons stored by the Company) is being levied from the Burmah Oil Company and that the same rate of fee is being levied on other oil depots in the City Ry Stn Compound. It is now clear that the City Municipal authorities have been levying a license fee of Rs 60 on the Burmah Oil Company's Oil Depot in the City Railway Station premises and similar fees are being levied on the oil depots of other companies also.

10. The question for consideration is whether the City Municipality is entitled to levy the license fee on the Company's depot situated in the City Railway Station premises which is a part of the "Assigned Area." Recently the G. of India conceded to the Bangalore City Municipality the right to levy house tax on the buildings in the Bangalore City Ry Stn limits. But there is no question of license fee in the G of I order. (The file relating to this subject has been separately submitted and will be put up when it is received back from the Burmah).

Note—Contn sheet

GPS—40,000—12-5-10

S. 12]
...l and Revenue Secretariat.

Jud File No. 191 of 19 11

Serial No.

Submitted for orders.
Cl 19) 21/3
21 3 1912.

Q File resubmitted.

The question for consideration is whether the Bangalore City Municipality can levy license fee in respect of the Kerosine depots within the City Railway Station premises. The Municipal President considers that the City Municipality is entitled to the fee, the reasons advanced being that all the buildings in the City Railway Station premises have been taken to be within the City Municipal jurisdiction so far as the levy of taxes is concerned and that Madras Railway and M & S.M. Railway Companies pay taxes to the Municipality on all their buildings in the City Station premises.

2. The Municipal Council can no doubt insist upon a license being taken out for carrying on dangerous trades under section 151 and charge fees under section 70 of the Mun. Regn. (though no bye-laws has yet been framed by the Mun. Council fixing the scale of fees), provided the Municipality

Note—Contin sheet

GPS—50,000—12-6-10

(4 R S 12)

General and Revenue Secretariat

Ab File No. 191 of 1911

Serial No

has jurisdiction over the places used for such trades. The Municipality having no jurisdiction over the City Railway Station and its premises it cannot, it is submitted, levy license fees on the depots outside its jurisdiction.

3 The judicial branch file about the Railway jurisdiction is not readily available. It is believed to be in the Dewan's Office. It has however been ascertained from the Railway Secretariat that the Police jurisdiction over the railway between Bangalore City and Kengeri Stations vests in the Govt. of India. It is also submitted in this connection that the Railway authorities pay a fixed sum to the Bangalore City Municipality annually in lieu of the taxes demanded by the Municipality in respect of the several buildings within the Station premises and that that sum was fixed by the Hon'ble the President at the request of the Railway and the Durbar. The files relating

P.T.O.

NOTE—Contn. sheet.

GPH—23,000—20-1-12

5147 6

G R. S 12]

General and Revenue Secretariat.

dl File No. 191 of 1911

Serial No	
	to the subject which have been submitted in another Connection
	3 4 12
	Draft letter to the Municipal Council as per draft - Secy's instructions is submitted -
	8.4.1912 Secy) 8 4 12
	5 - Issue
	10/4/12
4	No Letter No 7504 dated the 10th April 1912 to the President, Bangalore City Municipal Council
	Invites his attention to the Correspondence ending with Q.O No 6326-7 dated the 15th December 1905 about the fragments by the M.C. Co for services rendered to them by the Bangalore City Municipality and enquires under what bye-law the licence fee is levied and how the same can be levied when the Bangalore Municipality Regn is not in force in the Station

NOTE—Contin sheet.

G R. S 12]

General and Revenue Secretariat | Int File No. 191 of 1911

Serial No	
	premises the jurisdiction over which has been transferred to the Govt of India
5	17 From the President of the city and Council, Bangalore. No. 214 dated 11th May 1912 (D 6704) States that the objection as to jurisdiction for purpose of the taxation quoted in Pl 4 refers to the limits of the Municipality & not to those of the S.M.R within which the Burmah oil depots is situated, that the S. M R Co. who first objected to the levy of house tax, but withdrew that the licence fee is being levied from the year 1889, on which the oil tanks were established; that no bye-laws have as yet been framed to regulate the trade
	18 In respect of the Burmah oil depot situated within the Bangalore city By station limits (of the

NOTE—Contin sheet.

3 R. S 12]

General and Revenue Secretariat. | Govt File No. 191 of 1911

Serial No

9

S M R prior to its amalgamation with the Madras Ry a licence fee of Rs 120 is levied by the Magistrate of the civil & Military Station under the rules contained in Resident's Notfn no 5 & dated the 19th July 1909 & a licence fee of Rs 60/- is levied by the Bangalore city mun. at the rate of Rs 2 per 1000 gallons, the storage capacity of the depot being taken at 30000 gallons. The question for orders is whether the levy of the fee by the city municipality is legal.

2) The President states that the Southern Mahratta Company who questioned the right of the mun. to levy house tax on the score of jurisdiction have finally withdrawn & that the Ry Station premises at Madras Bombay & Calcutta are not exempted from the taxation

DTE—Contin sheet.

5/54

G. R. S. 12]
General and Revenue Secretariat

File No. |9| of 19||

Serial No.

20) In G. O. No. 1645-3 / G 4019 dated the 3rd April 1893 jurisdiction on the lands occupied by the Mysore State Railway - Bangalore Cantonment - Yesvantapur Branch - has been transferred to the Governor General in Council.

21) Submitted for orders

TS 64 Mmd
18/5/1-2B

22 The point for consideration is whether the Depôt is situated within the limits of the Bangalore Railway Station, the jurisdiction over which was ~~has~~ transferred to the Governor General in Council under notification dated 3rd April 1893. The District Magistrate of the C and M Station seems to think that the depôt is situated on land the jurisdiction over which has been ceded to the British Govt. while the President of the City Municipal Council says that the land ~~over~~ jurisdiction over on which the depôt stands has not been transferred to the British Govt.

Note—Contin sheet.

GPS—50,00-1—12-6-10

67-4

G. R. S. 12]
General and Revenue Secretariat.

Ml File No. 191 of 1911

Serial No.

No Ins. 133
20 5-12

23 Forwarded to the Secretary to Govt., Railway Dept., for kindly stating whether the land on which the depôt stands is included within the Bangalore Railway Station the jurisdiction over which has been ceded to the British Government.

By order
K Raghavan
18 5-12 for Secy.

Serial No

24) From the Chief Engineer No. 687 dt 12th June 1912 (D 7391) in re levy of levy of license fees on the Ry. vendors at Depot on the entry Ry station, stating that the receipt of a plan called for from the Agent of the S M R is awaited.

25) The receipt of the report promised may be awaited in this case a reply is due to the Residency

Yes.
19-6-12.

Ind Dec No. 131-4 (11)

24) Returned with Compliments to the Secretary to the Govt of Mysore, General and Revenue Department

25) From the accompanying two plans and letter No. 2235/95 dated the 28th June 1912 received from the Agent Madras & S. M Ry Co, it will be seen that the Burma oil Depot is situated within the limits of the Bangalore City Railway Station

26) The return of the references is requested

J. L. Thompson
Under Secretary
for Railways
Govt of Mysore

NOTE — Contn sheet

GPB—30,000—12-8-10

ITEM No.

29) It is also a point for consideration as to whether the license fee that is now being levied can not be taken to be the one which the Govt council is competent to levy under Secs 15 1 & 2 of the Ind Regn VII of 1906. Submitted for orders.

TLS 69
1579/12

30) The Resident's arguments justifying the levy of license fee on Petroleum Depot within the premises of the City Rly Stn are (1) that they have been levied since 1887 (2) that the analogy of the railway buildings within the Stn premises being assessed to house tax by the City

R. S 12]

General and Revenue Secretariat. | Jud File No. 191 of 1911

Serial No.

Municipality holds good in this case also But he misses the real point now at issue viz how the Mr Council can levy license fee from depots & factories in lands the full jurisdiction over which has been ceded to the British Govt

3) The question in this & in many other cases depends upon the interpretation of the words "full jurisdiction with regard to the lands ceded for railway purpose The contention of the Durban has been all along that, what was granted was only the civil, criminal & Police Jurisdiction, that the jurisdiction was granted only for the purpose of proper management of the railway & administrative convenience and that such a cession of jurisdiction did not convey any Sovereign rights over the lands in question. The view of the rights of the Durban was clearly set forth in the letter No PSL 300 to 02 dated 3/3-10-08 & the point involved in connection with the Durban's right to the sandal tree growing in their

NOTE—Contin. sheet.

Serial No

the Railway land. It was pointed out in this letter that the trend of the previous correspondence relating to the ceding of Jurisdiction over railways clearly showed that Jurisdiction was ceded only for administrative convenience & the proposition was advanced that "the transfer of jurisdiction does not involve a cession of sovereignty and does not affect rights not necessarily connected with the exercise of such jurisdiction nor necessary for it". It is true that the contention of the Durbar has not been specifically admitted anywhere by the Residency, but it is noteworthy that, in every case where such claim was advanced, the substance of the Durbar's claims was admitted by the Residency. In the case of the R.y bridges within the City station, the question of jurisdiction was raised but in the end, the R.y Admn agreed to pay a lump sum to the Durbar, though this was put as a return for services rendered. In the case of sandalwood, the Residency finally agreed to the Durbar's claim to preserve & cut

NOTE—Contin. sheet.

R. S 12]

General and Revenue Secretariat | File No. 191 of 1911

Serial No.

Sandal trees within the R^y lands, though it was added that the claim was not admitted as of right (Con. was in this case (from Mr Copeland's letter No 8632 dated 21-12-1909) So it was in the case of Excise Revenue from the Railway refreshment rooms (D^o from the Hon'ble the Resident to the Dewan No 7388 d 5th December 1910) Thus all claim of the Durbar to exercise fiscal right within the R^y lands, not-[illegible] questions of administration of justice or the working of the Railways have been admitted, though not as a matter of right. The principle on which this is based is explained by the Hon'ble the Resident in his D^o letter No 139 dated Mysore 26th October 1909. to the Dewan He states "Even on the view of the scope of the term 'full jurisdiction' which I maintain, it is not the policy of the Govt of India as I understand it, to exercise the fiscal rights which may be conveyed to them by a cession of jurisdiction further than to protect British Revenue, & they have no desire to raise revenue for themselves in the lands to which the

NOTE—Contin sheet.

GPB—35,000—17-6-12.

R. S 12]

General and Revenue Secretariat. | File No. 191 of 1911

Serial No.

Cession relates"

32) The levy of license fee being more or less a fiscal one, with the object of controlling the manner of Storage &c, the Burma Govt has a right to levy such a license fee, even on the view stated by the Residency Govt. In this particular case, the levy is further strengthened by the fact that the Municipality has been levying such license fee without objection for the last 23 years by oil depots (vide Offg Secretary's letter) and that the oil depot is situated near the crowded part of the City close to the Railway Station. It is therefore desirable that the control of the Depot should vest in the City Municipality who is affected to a great extent by the proximity of the depot to the City

33) If approved, a draft letter to the Residency on these lines will be put up

Secy) 19/7/12

34) To the Commissioner of Rangoon

23 23/7/12

25/7/12

35) Correspondence returned with Minutes of Meeting

Note—Contin. sheet.

shows that the jurisdiction so called full jurisdiction relates to Police, criminal and civil jurisdiction and nothing more vide Govt of India Notification No. 507-I dated 7th Feb 1896. The expression full jurisdiction as appears in the final sentence of the preamble of the above letter is explained in the sentence following. So it is restricted a limited sense both in the sense both civil and criminal in the case of lands within the limits of the C I Co's station. There can be no other interpretation. I do not think it is necessa

NOTE—Contin. sheet.

R S 12;

5754

General and Revenue Secretariat.

Ind. File No. 191 of 1911

Serial No.

Enquiries into the letter
from Madras referred to in
this Govt's letter -

30/7/12

2605
1-8-12

22
2117

SPL
31/7/12

30) I understand the 2nd Enquiries
Note to mean that he considers
the levy of the Municipal fee
(octroi) is correct - I would
like to see what answer can
be made to the following Considerations
(a) The out depot may be close
to City limits - but it is not on
City Municipal ground - The limits
of the Cantonments & of the City
must now be better -
(b) Please see Rule IV of the conditions
of the licence - Can the State Police
or the Executive Municipal Officer
inspect the premises and enforce
the conditions of the licence ?
(C) Will the City Municipality

Note—Contin. sheet.

GPD—68,000—17-7-12.

7.71
6704

18

R S 12]

General and Revenue Secretariat

File No. 191 of 1911

Serial No.

Shall responsible for any accident which may arise by contravention of rules?

37) Please circulate to 2nd Councillors then D.C. Committee for favour of opinion — [The subject is urgent as a reply to despatch by post is required].

38) Secy will please note length of roads by cycle whether the Durbars require open license the Refreshrooms, whether they should derive any income from the rent of shops there, and from the sale of any other articles sold in the city & he should pay Revenue to the Municipality

39) B. Please note and answer the Darwans query in the last para of this order above

Above please

40) To Br II for favour of note re last para of the above

Note—Contin. sheet.

GPE—65,000—17-C-12.

General and Revenue Secretariat.

File No. 191 of 191

Serial No.

Ins 1938(12

4)

The license is issued by the Deputy Commr of the Bangalore Dt and the shop is under the control of the State Excise Department.

The income to the State from this Refreshment Room is as follows -

1. Fixed fee of Rs 120/- for a year or a portion thereof.
2. Registration fee of Rs 180/- for a year.
3. Surcharge fee, if any.

The question of giving away to the Municipality the fees collected on account of Registration fees is under consideration in another connection.

Ins 83 13(8)(12 Dlr 11)

42)

(1) The Res' have agreed to the Scheme Continuing to Control the Refreshment Rooms and deriving revenue therefrom

(2) The "Registration" fee of 180/- referred to in the office note above was

Note—Contin sheet.

General and Revenue Secretariat. | File No. | 9 | of 191|

Serial No.

being levied by the Municipality. It was recently discovered that the new Municipal Reg^n did not authorise such a levy on liquor shops by the Municipalities & this would have meant a sensible loss of revenue to the Bangalore City Municipality. Govt decided this year (1912) that the State Excise Dept might make the levy — ~~till the objects~~ and hand over the realisations to the accounts of the Municipality concerned.

This has not yet been finally decided known SA

TS BY 14

13/8/12 SA

43) Subd. There are also no other articles from the sale of which revenue is derived to the Govt.

TS 64 13/8/12 (Sec^y) SA 13 8 12

44) Circulated to Commissioners as ordered by the Dewan (A-18 of the Notes).

A R S 13/8/12

Note—Contin sheet.

4 P S —20,000—20-1 12

G R. S 12]

General and Revenue Secretariat. | File No. 19 of 191

Serial No. 45

vide Bombay Queries (a), (b), & (c)

(b) The right of the municipality to levy the fee arises not because the oil depots are close to the city limits but because the city & other premises for purposes of the municipal rev. shall be considered as municipal ground.

(b) Legally the State Police or the city municipal Police can not inspect the premises. So far as the enforcement of the conditions of the license is concerned, it has to be done through the Collr & other Police.

(c) The city municipality should be declared held responsible for accidents arising from the infringements of rules for

NOTE—Contin. sheet.

General and Revenue Secretariat.

File No. 191 of 1911

Serial No.

charge the fees.

46) The consideration of the items (b) & (c) involves difficulties not necessary for solution. The question as a whole deserves a close investigation. In this connection this question has been discussed for instance in connection with (1) the right of the Municipality for the removal trees growing on the Ry. line, (2) the management & working of the Ry refreshment rooms and dining cars and (3) the right of the Municipality above city limits to levy house tax on railway staff living.

47) (1) The Municipalities have

NOTE—Contin. sheet.

GPE—65,000—17-C-12.

General and Revenue Secretariat | File No. 191 of 1911

Serial No.

been allowed to supervise the sanitary arrangements and to remove them when necessary.

48) (2) The Bangalore excise Dept. has been allowed to grant licenses for the sale of liquors in the Bly refreshment rooms.

49) (3) There has been entered into a special agreement between the Bly Company and the Bangalore City Municipality under which the former pays to the latter a fixed sum annually which is considered as a contribution in return for services rendered by the Municipality.

51) These three questions which arose on the first three heads were decided without going into the

NOTE—Contin. sheet.

GPE—33,000—17-6-12.

General and Revenue Secretariat.

Part File No. 191 of 191]

Serial No.

Question of jurisdiction probably on account of the inevitable absence of Chiefs on annual visits to their

57) The words "full jurisdiction" cannot be taken into consideration in arriving at a solution of this question. We should like the whole correspondence

(R No 38 part 57)

heading on the subject. In para 1 of letter No. 674 dy 26 2 06 from the Pol. Agent Rewah to the Govt to both the Secretaries of the Govt of India relating to the transfer of the Bij jurisdiction and the enclosures, it is said in reference to the "full jurisdiction as follows — "Her Majesty's Govt of State has agreed that the administration

NOTE—Contin. sheet.

Serial No.

of justice in the Langson State Railway the effect be considered by the Courts of the C & the state of Bangalore & that the Police established by the incorporated in the Bangalore Police force" The terms of this letter and its enclosures dealt with the details of such a jurisdiction which is enforced & the administration of justice. Such of course is not the nature of transfer as regards C & the Station itself. It appears to me that in this case full jurisdiction means in all its cases that in the case of the Ry. the full jurisdiction is under a limited sense.

5a) The difficulty has in the application of the laws in force. It is found in one of

Note—Contn. sheet.

Serial No.

(26

(2

the Metropolitan Magistrate whose limits all cases in the City of Calcutta and the suburbs in the 24 Pergunnahs and Howrah District shall be cognizable by the Police Courts established for the administration of justice, civil as well as criminal. The Police Courts in which such questions arise for decision in all questions of law which arise difficulty has presented itself. The Municipal laws are not in force over the Cantonments of Fort William and Fort St. George. Therefore Municipal offences committed in the limits of Cantonments, are not punishable under Municipal Rules. We have a right to these revenues but we have no legal means of recovering them save when they are voluntarily paid. This difficulty seems to have

NOTE—Contn. sheet.

GPS—32,603—20-1-12

R. S 12]

General and Revenue Secretariat | File No. 191 of 1911

Serial No.

they should not be asked to pay both.

3) The City Municipality ought to have framed bye-laws under S-48 (1) b before demanding these license fees, and I fear that if resisted the demand will have to be pronounced to be illegal. Strictly speaking, neither of the Municipalities have any power to interfere with these premises within the Railway Station limits, as (I presume) there is no legal notification placing them within the limits of either Municipality. It is however difficult to reduce everything to a regular state in the anomalous area of the

NOTE—Contin. sheet.

GIL—88,000—17-6-12.

Serial No

railway line, and several of such questions must be solved in a practical manner by mutual agreement between the Govt and the Residency.

57) The jurisdiction that has been ~~claim~~ granted (though left in doubt theoretically) has been practically taken to be that necessary for the administration of justice alone. The right of the State to have fiscal jurisdiction has been conceded. The Municipality has been allowed to levy certain taxes within the area. It is the nearest authority

NOTE—Contn. sheet.

Serial No

and the most convenient places are for taking care of this area. The whole trade emanating from these depots goes to the city. The right has been exercised without objection for more than 20 years. On these grounds, a Communication may be made to the Residency asking for a continuance of this practice

58) I have drafted a letter which I think may serve as a reply to the Residency enquiry – in which questions of legality &c are not pushed to the front.

25/8/12

GPB—37,000—17-4-12.

R. S 12]

General and Revenue Secretariat | File No. 191 of 1911

Serial No

3269/1912

Dewan

2/9/12

2/9/12

In the draft sent up by the First Cr, it is stated that 'the city Municipality has been allowed to levy house taxes within the limits of the City Railway Station'. On a similar claim advanced in 1908, the Hon'ble Mr S M Fraser observed that the City Municipality Could fairly claim payment in return for the various services rendered to the Railway Company in the matter of Communications, Conservancy &c & that the Railway buildings within the City Station premises were not liable to taxation under the Mysore Municipal Regulation. I would suggest that this matter may be brought to the notice of the First Cr before submitting the Case to the Dewan.

5/9/12

Secy to 1st Councillor

23/9/12

NOTE—Contin. sheet.

1 GPB—60,000—17-C-12.

R S 12]

General and Revenue Secretariat | Pol File No. 191 of 1911

Serial No

(12) Some alteration is made in the draft.

7/9/12

3413 13-9-12

(13) Dawson

13 9/9

For Mr Hamilton

Mr Dawson

9/9/12

NOTE—Contn sheet

GPB—68 000—1, 6-12

Submitted to His Highness

S

These papers relate to an inquiry made by the Residency in regard to the circumstances under which the Bangalore City Municipality levied the license fee of Rs.60 from Messrs. Shaw Wallace & Co , Madras, on an oil depot situated within the premises of the Bangalore City Railway Station.

2. Inquiries were instituted and the papers below bear on the point.

3. The President of the Bangalore City Municipal Council states that the levy of license fee on petroleum depots has been in force ever since the oil tanks were established in the Station premises from the year 1889.

under dis-
posal

4. The levy which has hitherto been paid by the owners of the oil depot can only be on sufferance as the Municipal Council has no means to effectively enforce its demands on account of the jurisdiction within Railway line limits vesting in the British Government. The Mysore Municipal Regulation is not in force within the limits of Bangalore City Railway Station.

34

Draft for approval"

5. The First Councillor has put up a draft reply to the Residency stating that the impost has been levied and paid for about 23 years past and that this practice may be left undisturbed as the oil depot serves solely or mainly carried on within the limits of the Bangalore City. This draft may be approved as proceeding on lines of least resistance.

6. But the position is not without its difficulties. It is not merely a matter of levying and collecting revenue. Such levy entails duties such as of inspection and enforcement of the conditions of the licens which cannot be fully and sufficiently discharged in the absence of plenary jurisdiction

P Chandra Rao
1826/22

24

Record of Cases submitted for the Orders of His Highness the Maharaja

645
18.9.12

Subject.

Draft letter to the Residency explaining the circumstances under which the Bangalore City Municipality has bee levying a license fee on Messrs. Shaw, Wallace & Co.'s Oil Depot situated with in the City Railway Station premises.

318

Order.

Approved

~~KRW~~

4/10/12

668

Secy

D 12

Issue
8.10.12

[R S 12]

5 11

General and Revenue Secretariat.

Mal File No. 191 of 1911

Serial No. 8

From the Vice President Bangalore Cly Mal Cb D O No 8 dd 22 July 1912 (D 5-11) Informs that the Burnsah Rd depot is within the Cly railway premises.

The file was submitted to the Secretary on the 22nd July 1912 with D. No. 6704.

Subs

TLS 64

24

The information wanted was only to clear up a doubt

25/7

Short case information file

5/7/12

NOTE—Contn. sheet.

GPE—63,000—17-6-12.

G R. S 12]

General and Revenue Secretariat

File No. 191 of 1911

Serial No 9

From the First Assistant to the Hon'ble the Resident in Mysore
No. 4514 dt 5 & 12 (D 926)
Enquires when the further
Communication, requesting the
levy by the Bangalore City Municipality
a license fee of Rs 60 per annum
from messrs Shaw Wallace & Co. for
their oil Depot, may be expected

The file is before the
Secretary to whom it was
submitted on the 1st August
1912 with D No. 6904

Submitted

TS 69
6/8/12

Secy

6/8/12

Secretary

TS 69
6/8/12

Note—Contin. sheet.

[R. S 12]

General and Revenue Secretariat

File No. 191 of 1911-12

Serial No. 10

From the First Assistant to the Hon'ble the Resident in Mysore No. 5457 dt 20.9.12 (D 1834). Requests early reply in the matter of the lease by the Bangalore City Municipality of a license fee of Rs 60 per annum from Messrs Shaw Wallace & Co.

Registrar's order Note sheet.

The file with a draft reply is before the Dewan to whom it was submitted on 10.9.12 with D No. 826.

Submitted

Dewan

24-9-12

3623/27.9.12

These papers have been resubmitted with Dewan's orders since -

11/10

Note—Contn. sheet.

GPB—65,000—1-6-12.

R

General and Revenue Secretariat | Mel File No. 191 of 1911-12

Serial No

To the first Assistant to the Hon'ble the Resident in Mysore, Pol no 297 S 9 10 12

Informs him that the impost has been levied and paid for about 23 years past under the authority of the Municipal Regulation, that the case is similar to those of the sandal and excise revenue in respect of trees and refreshment rooms etc within the limits of the Rf. lands on which Civil & criminal jurisdiction has been ceded, that as the Depot is situated in the same area and as its trade is solely or mainly carried on within the limits of the City, it would be most convenient and equitable course to continue the practice that has been in force for nearly a Quarter of a century

NOTE—Contn sheet.

GPE—61 Oct—17-6-12.

1

Pol No 981

IV

Secy 14-12-11.

No 74932—1

Dt 14-12-11

From

P B. Warburton Esq , I C.S .,

First Assistant to the Resident

DIARY No 3165
15/12/11
10/1 10/2
MYSORE
FILE No 191-11
SERIAL No 1

To

The Dewan of Mysore

Bangalore, 14th December 1911

Sir,

I am directed to forward herewith a copy of letter No G M T-9-320, dated the 20th November 1911, from Messrs Shaw, Wallace & Co , Madras, and to request that the Resident may be informed under what circumstances the Bangalore City Municipality have levied the license fee of Rs 60/- mentioned in the en-

2 As the petroleum depot of Messrs Shaw, Wallace & Co is reported to be within the railway limits of the Bangalore City station, the District Magistrate of the Civil and Military Station has issued a license on payment of a fee of Rs 120/- under the rules contained in Resident's notification No 5? dated the 19th July 1909

I have the honour to be

Sir,

Your most obedient servant,

For First Assistant Resident

Encl to Memo ℓ 191-11-Sl 2

Letter No G M T 9/320, dated the 20th November 1911, from Shaw, Wallace & Co, Agents, The Burmah Oil Co, Ld, Madras, to the Resident, Mysore State, Mysore

LICENSE FEE

We have the honor to inform you that on the depot we own at Bangalore City, the District Magistrate, Civil and Military Station and the Municipal Chairman, are collecting -- License fees of Rs 120/- and Rs 60/- respectively, the former for the year ending with 31st December and the latter for the year ending with 30th June

We beg to request you to kindly let us know if these License fees collected are in order, inasmuch as within the British Dominions only one license either from the District Magistrate or from the Municipality has to be taken out as the case may require

&&&&&&&&&&&&&&&&&&&

C O P Y

for Registrar

Mysore Resident's Office

G.R.S 26] File No. 191-II

Serial No. 2

Diary No of letter replied to 3165

No 4490

ml 191-II-2

dy 23.12.11

General and Revenue Secretariat
(Miscellaneous)
, *the* 19

To The President,
Bangalore City Mal. Co.

Date of issue 23.12.11

Signed by mkpur

Sir,

I am directed to request you to be so good as to state whether any, and if so, what licenses for the storing carried on the Burmah Oil Company's Petroleum Depot in the Bangalore city and to forward ~~a~~ copies of the licenses for ~~same~~ and correspondence ~~between the Police~~ in connection therewith in the Bangalore City Regr.

Messrs Shaw, Wallace and Co Madras

over

SUBJECT

Railway Station [illegible] limits, and if so, under what [illegible] circumstances a license fee of Rs 6/- is levied from them by the Bangalore City Municipality

Name of Municipality

For Secretary

List of enclosures,

Copied by

Examined by

GPB—20,000—26-9-10

Pol No 1567

Dl. No. 276-2-12

TV.

26-2-12

No. 178

1911-12/2
Subject
File No. 191-11
Dl. No.

From

P B WARBURTON, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE

To

The Dewan of Mysore

Dated Bangalore, 26th February 1912

Sir,

I am directed to invite attention to the communi-

Subject
Re the levy by the Bangalore City Municipality of a license fee of Rs. 60 from Messrs Shaw Wallace & Co.
No 7493 dated 14th December 1911

cation noted on the margin and to request the favour of an early reply

I have the honour to be,

Sir,

Your most obedient servant,

For First Assistant Resident

R. O. 2—R. P. E.—6-1911.—3,000

6

70 - 4/3 Gms

Urgent

R.S 26]

File No 191-11

Serial No 1

4799

Diary No of letter replied to 20

No 6261

ml 191-11

dy 6 3 12

Land Revenue Secretariat
(Municpl)
, the 19

To

The Secy, Bangalore City
Municpl Council

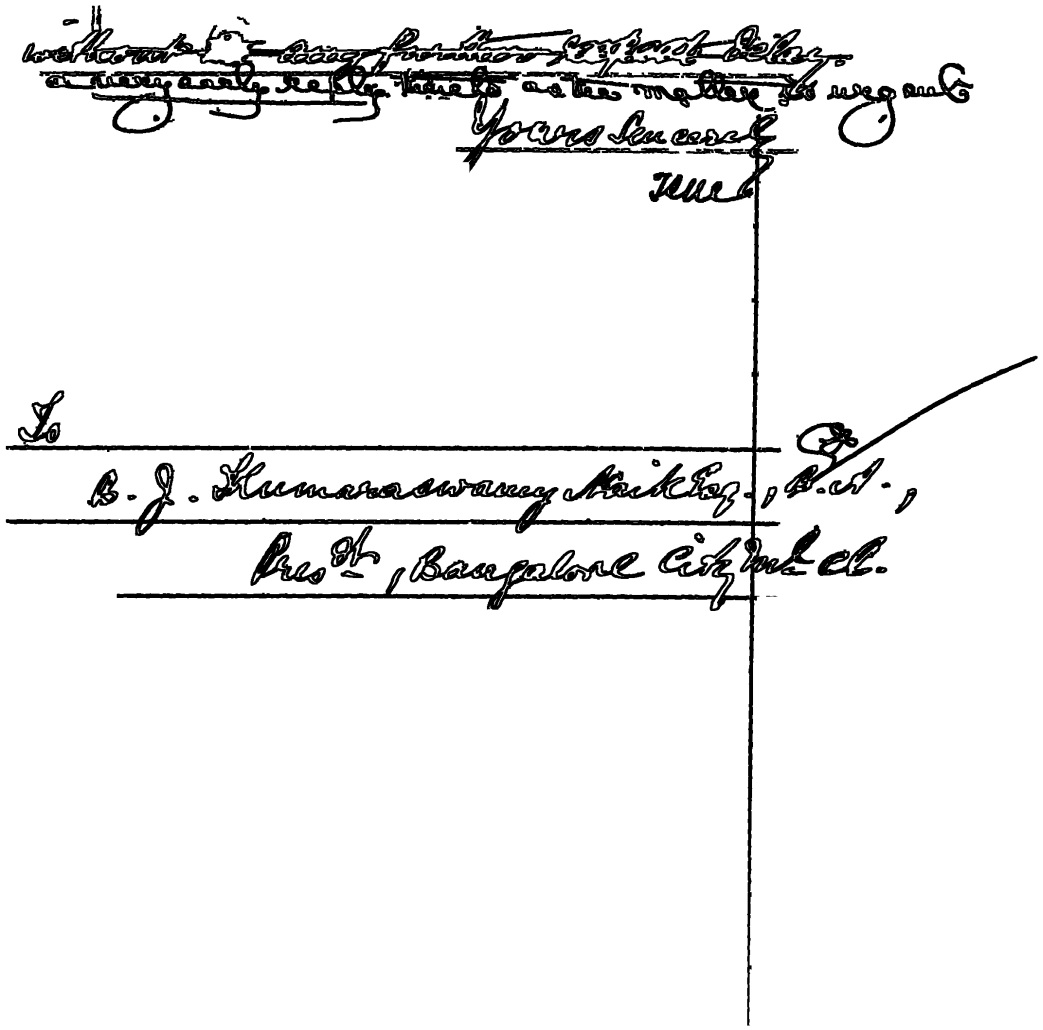
Date of issue 6 3 12

Signed by

Dear Sir,

I am desired to invite your attention to this office letter No 44490/ml 191-11-2 dy 23 12 1911 calling for a report as to the circumstances under which a license fee of Rs 60/- is being levied from the Burmah Oil Company in respect of the Company's Petroleum Depot in the Bangalore City and to request ~~that the matter as urgent and~~ to kindly furnish the above report.

SUBJECT



List of enclosures,

Copied by

Examined by

GPB—60,000—05-9-10

No. 169. Office of the Municipal Council,

Bangalore City, 13th March 1912.

From

The President,

City Municipal Council, Bangalore.

To

The Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments,

Bangalore.

Sir,

Adverting to your letter No. 4490/M1.191-11-2 dated the 23rd December last re the Burmah Oil Company's Petroleum Depot in the City, I have the honour to report that all the buildings in the City Railway Station premises have been taken to be within the City Municipal jurisdiction so far as the levy of taxes is concerned. The Madras and Southern Maharatta Railway and Madras Railway Companys pay taxes to this Municipality on all their buildings in the City Railway Station premises.

2. The Burmah Oil Company has a Dejot in the City Railway Station premises and license fee at Rs2/- per every 1000 gallons is levied on the installation. The usual quantity of petroleum stored in the installation was ascertained from the Company to be 30,000 gallons.

3. The same rate of license fee has been levied on the other Oil-Depots in the City Station compound.

1. Standard Oil Co of New York.
2. The Asiatic Petroleum Co.

I have the honour to be

Sir,

Your most obedient servant,

Vice President.

for President absent from Station

From

To

Dated

Despatched

Received

General No.

No

Enclosure No.

G.R.S 26]

File No. 191-4
Serial No 4

Diary No of letter replied to 5147

No 7504
191-11-4
9 10 4 12

General and Revenue Secretariat
(Rl ;)
Dated the 4 1912

Date of issue 10.4.12

Signed by for K M R

To
The President, Bangalore
City Municipal Council

Sir,

With reference to your letter No 169 dated the 13th March 1912 in the matter of the levy of license fee on the Burmah Oil Company's Petroleum depot in the City Railway Station premises, I am directed to invite your attention to the Correspondence ending with

over

SUBJECT

4

Q. O. No. 6326-7 dated
Mil 157-05-14
the 15th December 1905 about
the payment by the R. Co.
for services rendered to them
by the Bangalore City Munici-
pality and to request that
you will be so good as to
state, if the bye-laws under
which the said fee is levied
and how the same can be
levied when the Improvement
Regn. is not in force in
the Station precincts, the
provisions over which the has
been transferred to the Govt
of India.

I have &c.

List of enclosures,

CSB
Wells
for Secy

Copied by CB 10/4/06

Examined by

GPB—10,000—29-8-11.

No. 214

Encl: 1

Office of the Municipal Council,
Bangalore City, 11/13 May 1912.

From

6704

The President,
City Municipal Council, Bangalore.

10/11 City Municipal
Secretary
Ed. No. 191-11

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to the correspondence ending with your letter No. 7504/M1. 191-11 dated the 10th Ultimo in re' levy of a license fee on the Burmah Oil Company's Petroleum Depot in the City Railway Station premises, I have the honor to state that the fee in question is not levied under any bye-law as it is not yet framed. The Burmah Oil Company's Depot is situated within the limits of the Southern Mahratta Railway Company and not of the Madras Railway to which the objection as to jurisdiction for purposes of Municipal Taxation quoted in the letter under reply refers. The Southern Mahratta Company, though at first questioned the right of the Municipality to levy house tax on the score of jurisdiction, finally withdrew their objection.

2. Further, it has been ascertained from the Madras, Bombay and Calcutta Corporations that the Railway Station premises at those places are not exempted from Municipal taxation.

3. In regard to the Bangalore City Station, the levy of license fee on petroleum depots has been in force ever since the oil tanks were established in the Station premises, that is, from the year 1889.

4. I beg to add that the petroleum is a highly inflammable and dangerous article and as such, its trade is regulated by certain stringent conditions conducive to the safety of the public and are embodied in the license. A printed copy of the form of license is herewith submitted for kind reference

1912
1913

From The President,
City Municipal Council,
Bombay.

To The Secretary to the
Govt of Bombay, General
Dated Revenue Dept, Bombay
Despatched 13th May 1912
Received
General No. 214
No.

Enclosure No. One

Furnishing further
report re Levy of
license fee on the
Burmah Oil Company's
Petroleum Depot in the
City Railway Station
premises

12

5 In the interests of public safety, such control as granting a license to the owners of depots subject to those conditions, seems to be very necessary since, in the absence of which, the proprietors of the depots-of which there are several in the City Station-are likely to grow careless and indifferent as regards the proper construction of the tanks etc , thereby endangering the security of the public

I have the honour to be

Sir,

Your most obedient servant,

President

13

B M 33]

BANGALORE CITY MUNICIPALITY

LICENSE No

Enc Kml 191-11 815

granted under the provisions of Section of the Mysore Municipal Regulations of 1906, subject to the undermentioned rules and conditions —

To

For at premises No

for the year ending 30th June 190

2. A fee of Rs has been this day received

3 This license is not transferable

Office of the City Muni Council,)
Bangalore, 190)

Collector of Municipal Taxes

President, City Municipal Council,
Bangalore

Rules and Conditions

I The license shall be renewed from year to year, and it shall be liable to be cancelled without assigning any reason at the end of a year and for sufficient reason before the year

II (*a*) The building itself for the reception and storage of kerosene oil shall be constructed with stone or brick walls, with terraced tiled or iron roofs and with tiled or paved or earthen floors

(*b*) The doors and openings of the building shall be built up to a height of not less than two feet above the level of the road or street or the floors shall be sunk at least two feet below the level of the road or street in such manner that the petroleum cannot flow out in case of fire, and

(*c*) The building shall be separated by a clear open space of twenty feet on every side from any other building provided that the licensing officer may for special reasons to be stated in writing dispense with this condition

III The storage capacity of the building aforesaid shall be calculated at the rate of 10 gallons for three cubic feet

IV The licensing officer or any Police officer of or above the rank of Head Constable appointed by him, may enter the premises in respect of which this license is granted, for the purpose of inspecting the same at any time after sunrise and before sunset

V The licensing officer or any Police officer as aforesaid may require a sample to be delivered to him from any receptacle containing petroleum stored in the premises in respect of which this license is granted

VI The fee at present payable for the license is Rs 14 (fourteen only) per tank, and it shall be liable to be adjusted under the Provisions of Sections 70 (1) of the aforesaid Regulations

VII The amount of fees chargeable for the sampling and testing of petroleum shall be paid by the Firm of Messrs & Co

and the said sampling and testing of petroleum may not be less than four times a year

VIII Any officer specially authorised by name or by virtue of his office in this behalf by Government may require Messrs. .& Co., or their agents or servants to show him any place or receptacle in which petroleum in their possession within the premises aforesaid is stored or contained to give him such assistance as he may require for examining the same, and to deliver to him samples of the petroleum on payment of the value of the samples which will be disbursed by the Municipal Board on receipt of a bill duly signed and countersigned by .& Co. and the officer concerned respectively

IX Messrs. & Co. shall give the President due intimation of the quantity and quality of the petroleum, as they receive it from time to time within the limits of the City

Bangalore,

Dated 190

President,
City Municipal Council,
Bangalore.

Collector
City Municipal Taxes,
Bangalo

CFB—100—20-10-07

687

15

MYSORE STATE RAILWAYS

CENTRAL OFFICE

Bangalore, 12th June 191 2.

D 7371

From

M. VISVESVARAYA, Esq., M I C E, C.I E ,

Secretary to the Government of Mysore for Railways.

To

K R Srinivasiengar, Esq , M.A ,

Officiating Secretary to Government,

General & Revenue Departments

Sir,

With reference to your Un-Official Memorandum No 9438 dated 11th June 1912, regarding the levy of license fees on the Burmah Oil Company's Depot in Bangalore, I have the honour to inform you that the Agent, - Madras and Southern Mahratta Railway Company has been written to again for a plan showing the exact location of the several godowns within the limits of the Bangalore City Station After its receipt your Un-Official Memorandum on the case will be replied to

I have the honour to be,

Sir,

Your most obedient servant,

M. Thimmaiya

Under Secretary for Railways,

Government of Mysore

A L M.

16

D.O.No. Office of the Municipal Council, Bangalore City, Dated the 22nd July 1912.

Dear Mr. Rajagopal Char,

I am in receipt of your D.O. letter of the 20th Instant in re Burma Oil Co's Petroleum Depot. The Petroleum Depot and the Oil Depot under correspondence are in different places. The former is situated in the Magadi Road outside the Railway Premises, while the Oil Depot is within the City Railway Premises.

Yours sincerely,

Vice President.

Pol No 1985 S. F. R.

No. 4574. 9826 11

End file no 191-11

From

P B WARBURTON, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE

To

The Dewan of Mysore.

Dated Bangalore, 5th August 1912.

Sir,

With reference to the correspondence ending with Mr. Srinivasaiengar's letter No 994-Pol., dated the 27th May 1912, regarding the levy by the Bangalore City Municipality of a license fee of Rs. 60 per annum from Messrs Shaw Wallace & Co. for their oil Depot situated within the city Railway Station limits, I am directed to request the favour of being informed when the further communication promised may be expected

I have the honour to be,

Sir,

Your most obedient servant,

First Assistant Resident

R. O 2.—R. P B.—6-1911.—3,000

Pol Do 4423/2012

No. 5457.

From

P B. WARBURTON, Esq., I C S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE

To

The Dewan of Mysore.

Dated Bangalore, 8th September 1912.

Sir,

I am directed to invite attention to the communication noted on the margin and to request the favour of an early reply.

°Subject
Re the levy by the Bangalore City Municipality of a license fee of Rs. 60/- per annum from Messrs Shaw Wallace & Co.,

Correspondence ending with letter No. 4515, dated the 5th August 1912.

I have the honour to be,

Sir,

Your most obedient servant,

P B Warburton

First Assistant Resident.

R. O 2.—R. P B.—8-1912.—500

P&C No 2973 Dt. 10.12

Signed by Mr. K. P. Srinivasaraya

Mdl 191-11-Sl 13

The First Assistant

to the Hon'ble the

Resident in Mysore

Sir

In reply to your letter No.

7493 A. Mis. 12.11, requesting to be informed to under what Acct the B Cly Mcl has levied a license fee of 60 Rs in the Kerosene oil depot of Messrs Shaw Wallace Co situated within the limits of the Cly Rly Station, I am directed to state that the impost has been levied and paid for about 23 years past under the authority of the Municipal Regulation. The case is similar to those of the Sandal and Excise

revenue in respect of
trees and refreshment
rooms &c within the limits
of the Railway lands
on which the Civil &
Cr jurisdiction has
been ceded. These rights
of revenue were ~~hereby~~ allowed
to be exercised by (the Darbar)
~~the Executive~~ ~~to~~ them for the by
You in your letters No. 8132 B
dated the 21st Dec 1909 & No. 7388 dated 3rd Dec 1910 respectively. The Civil Surgeon has also been allowed a fixed yearly amount from the Railway Company for services rendered in respect of houses in the limits of the Railway Station, and as the depot in question is situated in the same area, and as its trade is solely or mainly car-

ried on within the limits
of the city, it would
be the most Convenient
and equitable Course to
Continue the practice
that has been in force
for nearly a quarter
of a century.

I am therefore to
request that, as ~~a Con-~~
~~cession similar to those~~
~~made~~) in respect of the
Excise & Sundal Revenue,
to the ~~two~~ practice in this instance may be
left undisturbed.

I have &c

25/8/12

9/10/12

Levy of license fees on the Burmah Oil Depot in the city Rly station states that the receipt of a plan called for from the agent of the S R. is awaited

9 from the Vice Presidt, Bangalore city Municipal Council, D O no 8 & 23 7 12 Informs that the Burmah Oil Depot is within the city Railway premises

9 from the S A Resident, no 45-164 & 5 8 12 Enquires when the further communication regarding the levy by the Bangalore city, imposition of a license fee of Rs 60 per annum from messrs. Shaw Wallace & Co for their oil Depot may be expected

10 from Do, no 5745-7 & 20/9 12 Requests early reply in the matter.

13 to Do, Pol. no 292 & 9. 10 12: States that the impost is being levied for the past 23 years and requests for reasons given that the practice may be left undisturbed

M V Anandalwar
21 11 12